



State of Nevada – Department Of Personnel

CLASS SPECIFICATION

<u>TITLE</u>	<u>GRADE</u>	<u>EEO-4</u>	<u>CODE</u>
UTILITY VALUATION ANALYST	36	B	7.434

DEFINITION OF CLASS:

Under direction, and at full journey level, performs valuations of complex intercounty and interstate utilities and transportation companies for ad valorem tax purposes; participates in the certification of valuations by the Nevada Tax Commission and in State Board of Equalization hearings regarding valuation appeals; and performs related work as required.

DISTINGUISHING CHARACTERISTICS:

Incumbents in this classification report to the Supervisor, Centrally Assessed Properties. Experience in this classification will qualify an individual for the class of Supervisor, Centrally Assessed Properties.

EXAMPLES OF WORK: (The following is used as a partial description and is not restrictive as to duties required.)

Collects and analyzes industry and individual utility company's financial data to develop value indicators in order to estimate corporate value; prepares narrative summary to substantiate value.

Examines company reports/statements to accurately categorize assessments and distribute taxes into taxing districts. Develops and communicates projections based upon these allocations to be used in local government budgeting process.

Compiles assessment and valuation data into standard, required work papers and bulletins to be reviewed by the Tax Commission and/or to be sent to corporation and government officials.

Interprets for taxpayers and industry and company representatives either orally or in writing the meaning of statutes, codes, policies, procedures, results, etc. regarding valuation and assessments. Meets to discuss and resolve differences.

Serves as an expert witness before the Tax Commission, county and State boards of equalization regarding valuations and assessments. Provides reports and studies as requested.

FULL PERFORMANCE KNOWLEDGE, SKILLS AND ABILITIES REQUIRED: (These may be acquired on the job and/or needed to perform the work assigned.)

Knowledge of Federal and State laws, policies and procedures relating to assessment and taxation. Knowledge of utility operations and rate base criteria.

Skill in establishing valuations on complex utility and transportation companies.

ENTRY KNOWLEDGE, SKILLS AND ABILITIES REQUIRED: (Applicants will be screened for possession of these through written, oral, performance or other evaluation procedures.)

Knowledge of basic accounting, Generally Accepted Accounting Principles and financial accounting standards. Knowledge of appraisal methods, principles, and practices. Knowledge of legal terminology, documents and descriptions, etc.

Skill in organizing, presenting and defending valuations before the public, Boards of Equalization, company representatives and the Tax Commission. Skill in analyzing and conducting valuation studies.

EDUCATION AND/OR WORK EXPERIENCE:

I

Graduation from an accredited four year college or university with major work in accounting, business administration, engineering or closely related field; and three years of experience in the appraisal or assessment of real property including one year of experience in the valuation of intercounty and interstate utilities and transportation companies for ad valorem purposes; OR

II

Three years of experience in a financial management or managerial accounting environment which has provided knowledge of financial management and managerial accounting principles and practices through the development, evaluation or revision of programs, organizations, methods or procedures; OR

III

An equivalent combination of education and experience.

LICENSE:

Certification as property tax appraiser by the Nevada Department of Taxation is required.

A valid State of Nevada driver's license or evidence of equivalent mobility.

This class specification is used for classification, recruitment and examination purposes. It is not to be considered a substitute for work performance standards for positions assigned to this class.

ESTABLISHED:	<u>7.434</u>
REVISED:	06/05/81
REVISED:	04/11/86-3
REVISED:	07/06/90-3
REVISED:	07/01/93P
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